



## County Service Area 70 Zone W-1 (Landers)(dissolved)

Report Created:1/22/2018

County Service Area 70 Zone W-1 was dissolved and the area annexed into the Bighorn-Desert View Water Agency effective FY 2015-16. Previously, it was governed by the County Board of Supervisors. The zone had no direct employees, it operated with personnel and supplies provided by County Service Area 70. This zone provided water service to 646 customers in the Landers area of the Homestead Valley community and was funded by user charges and property taxes.

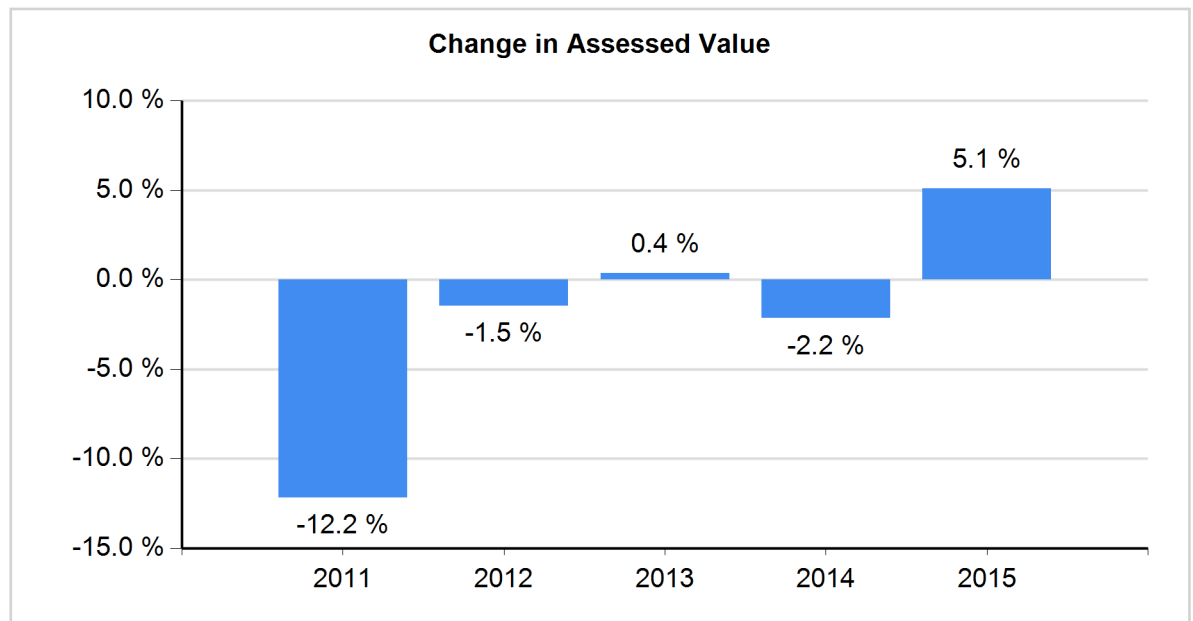
### Change in Assessed Value

#### Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

**Formula:**  
change in tax roll  
value/beginning tax  
roll value

**Source:**  
County Auditor -  
Agency Net  
Valuations



2011	2012	2013	2014	2015
(\$4,462,923)	(\$530,431)	\$129,252	(\$767,693)	\$1,903,749
\$36,703,673	\$36,173,242	\$36,302,494	\$35,534,801	\$37,438,550
-12.2%	-1.5%	0.4%	-2.2%	5.1%

#### Agency Response



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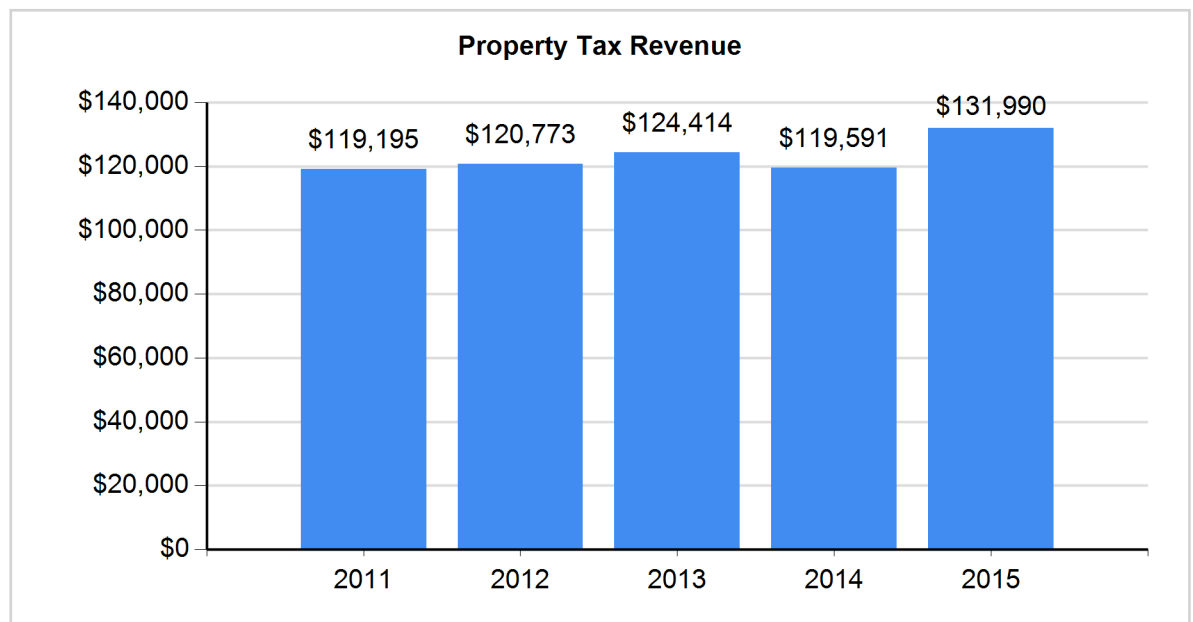
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



### Agency Response



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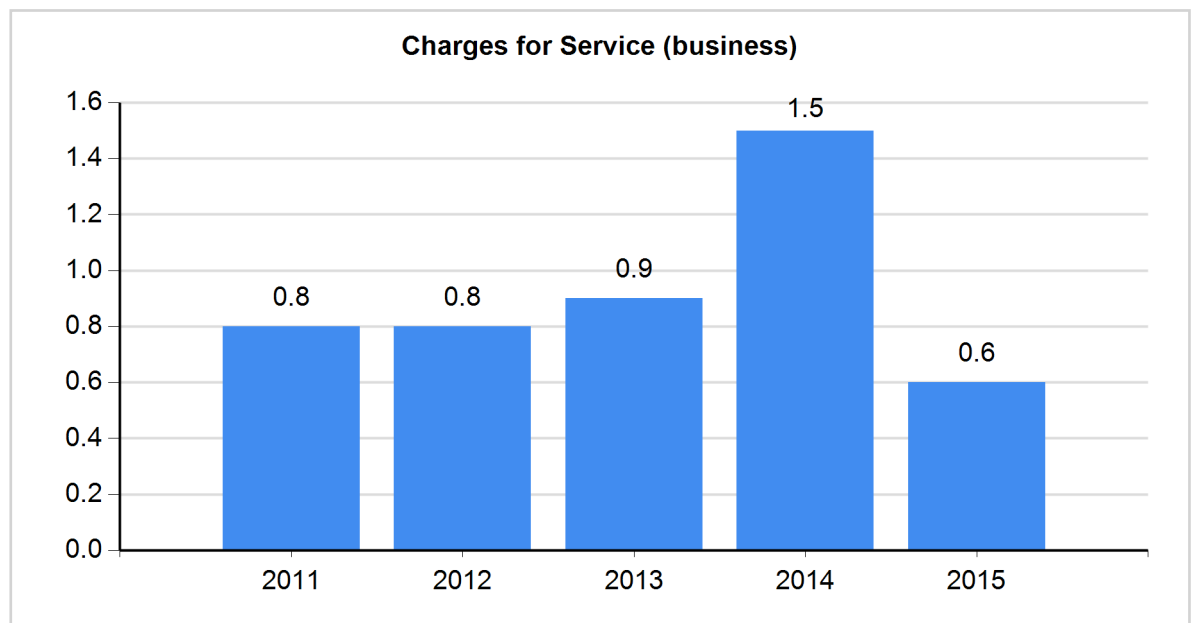
### Charges for Service (business)

#### Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

**Formula:**  
charges for  
service/operating  
expenses (minus  
depreciation)

**Source:**  
Statement of  
Activities; Statement  
of Cash Flows



2011	2012	2013	2014	2015
\$355,662	\$327,902	\$327,447	\$419,351	\$393,408
\$446,278	\$429,287	\$383,689	\$287,190	\$675,726
0.8	0.8	0.9	1.5	0.6

#### Agency Response



## County Service Area 70 Zone W-1 (Landers)(dissolved)

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### Liquidity

#### Description

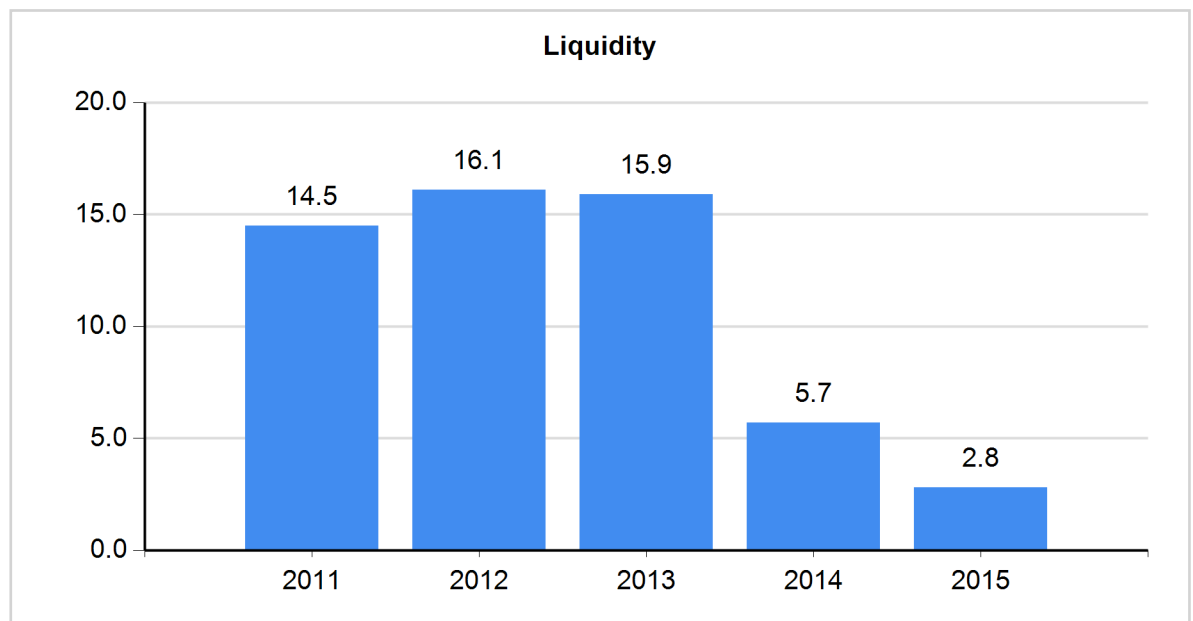
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$1,077,407	\$1,085,736	\$1,205,750	\$1,183,255	\$1,353,271
\$74,370	\$67,559	\$75,616	\$208,785	\$489,536
14.5	16.1	15.9	5.7	2.8

### Agency Response



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### Change in Cash and Cash Equivalents (business)

#### Description

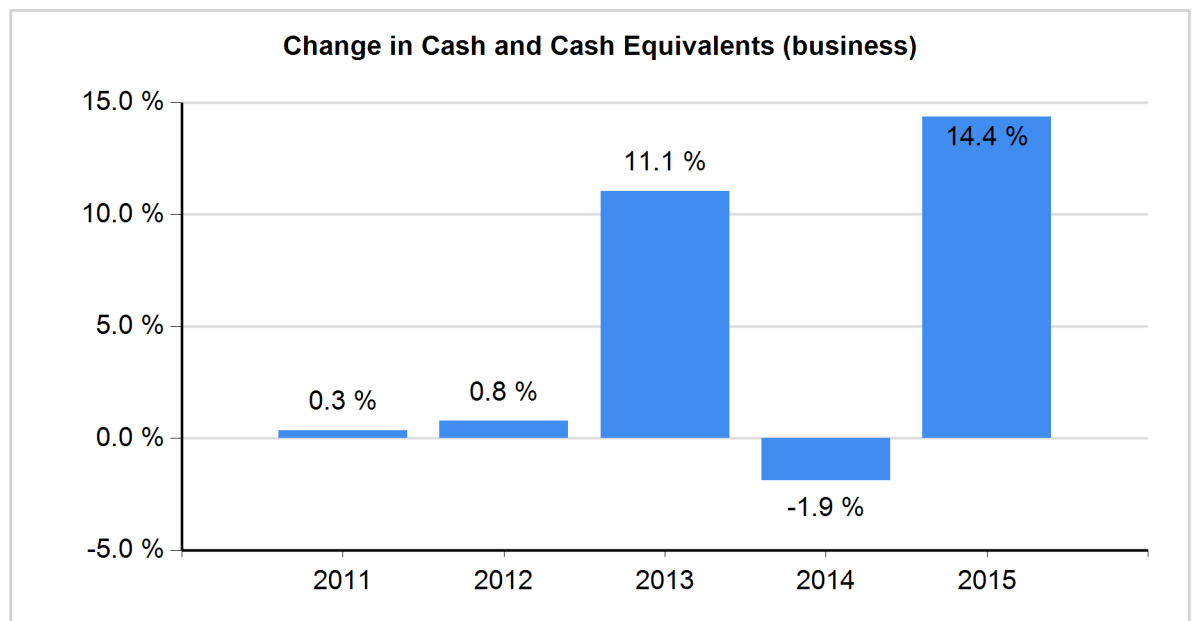
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

#### Source:

Statement of Cash Flows



2011	2012	2013	2014	2015
\$3,707	\$8,329	\$120,014	(\$22,495)	\$170,016
\$1,073,700	\$1,077,407	\$1,085,736	\$1,205,750	\$1,183,255
0.3%	0.8%	11.1%	-1.9%	14.4%

#### Agency Response



## County Service Area 70 Zone W-1 (Landers)(dissolved)

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### Debt Service (business)

#### Description

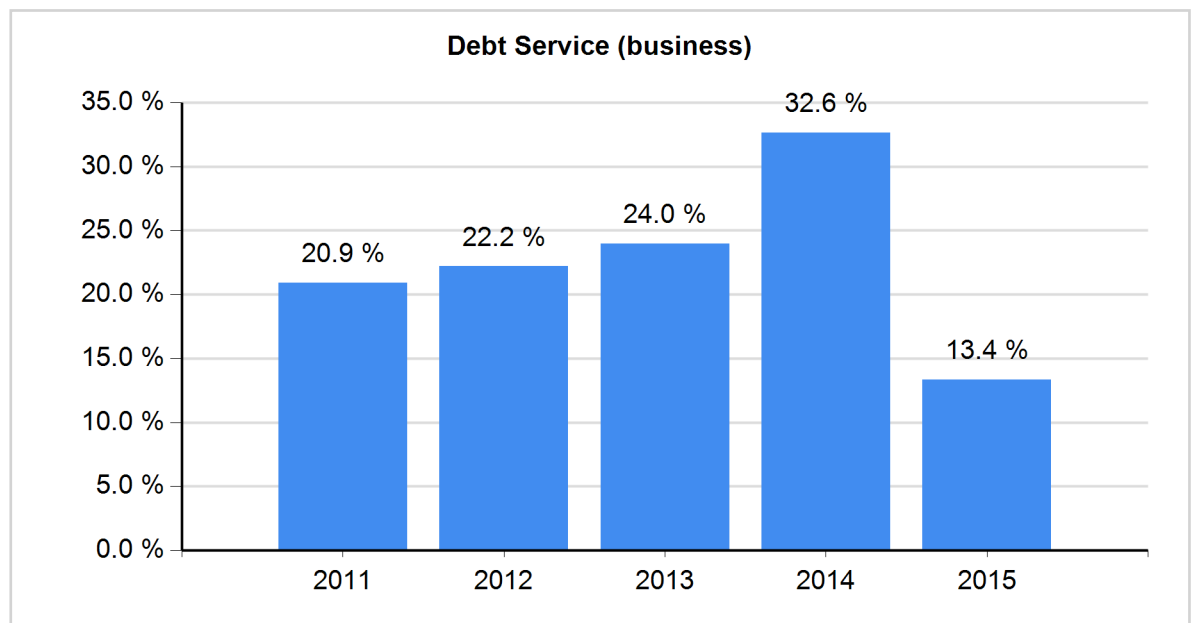
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenses (minus  
depreciation)

#### Source:

Statement of Cash  
Flows; Statement of  
Activities



2011	2012	2013	2014	2015
\$93,250	\$95,250	\$92,000	\$93,750	\$90,250
\$446,278	\$429,287	\$383,689	\$287,190	\$675,726
20.9%	22.2%	24.0%	32.6%	13.4%

### Agency Response